

## INDEX TO VOLUMES 21 to 24

- Ashton, R. K. *Re-appraisal of Garner v. Murray: A Reply* Vol. 22, p. 51
- Ashton, R. K. *The Royal Mail Case: A Legal Analysis* Vol. 22, p. 3
- Ashton, R. K. *Value to the Owner: A Review and Critique* Vol. 23, p. 1
- Baladouni, Vahe *East India Company's 1783 Balance of Accounts* Vol. 22, p. 59
- Barlev, Ben Zion (with Peles) *Accounting: The Structure of a Growing Profession* Vol. 23, p. 70
- Barton, Thomas L. *Intuitive Choice of Cooperative Sharing Mechanisms for Joint Cost Savings: Some Empirical Results* Vol. 24, p. 162
- Bazley, M. (with Brown and Izan) *An Analysis of Lease Disclosures by Australian Companies* Vol. 21, p. 44
- Bell, Philip W. *Boussard's 'Effectiveness of Inflation Accounting Adjustments': A Comment* Vol. 23, p. 91
- Bricker, Robert J. *Knowledge Preservation in Accounting: A Citational Study* Vol. 24, p. 120
- Brown, P. (with Bazley and Izan) *An Analysis of Lease Disclosures by Australian Companies* Vol. 21, p. 44
- Burrows, G. H. *Evolution of a Lease Solution* Vol. 24, p. 107
- Callen, Jeffrey L. *A Medieval Controversy About Profit and Loss Allocations* Vol. 23, p. 85
- Chambers, R. J. *Accounting Education for the Twenty-first Century* Vol. 23, p. 97
- Chhatwal, Gurprit S. (with Mensah) *Accounting for Shrinkage in Continuous Flow Industries: An Expository Note* Vol. 23, p. 31
- Chong, Sebastian (with Dean) *Related Party Transactions: A Preliminary Evaluation of SFAS 57 and IAS 24 Using Four Case Studies* Vol. 21, p. 84
- Clarke, F. L. (with Dean) *Schmidt's Betriebswirtschaft Theory* Vol. 22, p. 65
- Craig, Russell (with Tippet) *Estimating Current Cost Depreciation Expense Using Numerical Analysis and the STAPOL Technique: A Pedagogic Exposition* Vol. 23, p. 141
- Craswell, A. T. *An Examination of Alternative Hypotheses Concerning Depreciation of Buildings* Vol. 22, p. 29
- Cron, W. R. (with Hayes) *Changes in Task Uncertainty Induced by Zero-Base Budgeting: Using the Thompson and Hirst Models to Predict Dysfunctional Behaviour* Vol. 24, p. 145.
- Dean, Graeme (with Chong) *Related Party Transactions: A Preliminary Evaluation of SFAS 57 and IAS 24 Using Four Case Studies* Vol. 21, p. 84

# INDEX

- Dean, Graeme (with Clarke) *Schmidt's Betriebswirtschaft Theory* Vol. 22, p. 65
- Dunlop, Anna *Bibliographical Notes on Five Examples of Pacioli's Summa (1494)* Vol. 21, p. 149
- Edwards, John Richard *The Origins and Evolution of the Double Account System: An Example of Accounting Innovation* Vol. 21, p. 19
- Enis, Charles R. (with Morash) *Accounting for Public Policy Actions: The Case of Motor Carrier Deregulation* Vol. 21, p. 63
- Findlay, M. C. (with E. E. Williams) *Toward a Positive Theory of Corporate Financial Policy* Vol. 23, p. 107
- Fraser, Ian A. M. *Deprival Value or Value to the Owner?—A Clarification* Vol. 24, p. 86
- Gaffikin, M. J. R. *Legacy of the Golden Age: Recent Developments in the Methodology of Accounting* Vol. 24, p. 16
- Gaffikin, M. J. R. *The Methodology of Early Accounting Theorists* Vol. 23, p. 17
- Gray, S. J. *Towards a Theory of Cultural Influence on the Development of Accounting Systems Internationally* Vol. 24, p. 1
- Grinyer, John R. *Earned Economic Income—A Theory for Matching* Vol. 21, p. 130
- Grinyer, John R. *A New Approach to Depreciation* Vol. 23, p. 43
- Gul, Ferdinand A. *The Effects of Uncertainty Reporting on Lending Officers' Perceptions of Risk and Additional Information Required* Vol. 23, p. 172
- Gwilliam, D. R. *Apportionment in Actions Against Auditors* Vol. 24, p. 37
- Henning, G. R. (with Marsh) *Some History of the Debate on Educational Policy of Accountants in Australia* Vol. 23, p. 55
- Hayes, Randall B. (with Cron) *Changes in Task Uncertainty Induced by Zero-Base Budgeting: Using the Thompson and Hirst Models to Predict Dysfunctional Behaviour* Vol. 24, p. 145
- Hopkins, Roger (with Ma) *Goodwill—An Example of Puzzle-Solving in Accounting* Vol. 24, p. 75
- Houghton, K. A. *Re-appraisal of Garner v. Murray: A Comment* Vol. 22, p. 47
- Hutchinson, Patrick J. (with Reeve) *The Contribution of Non-U.S. Institutions to Academic Accounting Journals* Vol. 24, p. 90
- Izan, H. Y. (with Bazley and Brown) *An Analysis of Lease Disclosures by Australian Companies* Vol. 21, p. 44
- Lall Nigam, B. M. *Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping* Vol. 22, p. 148
- Lapsley, Irvine *Risk Capital for a Profitable Public Corporation: Public Dividend Capital or Equity* Vol. 21, p. 3
- Ma, Ronald (with Hopkins) *Goodwill—An Example of Puzzle-Solving in Accounting* Vol. 24, p. 75

# INDEX

- Madan, Dilip B. *Project Evaluation and Accounting Income Forecasts* Vol. 21, p. 197
- McKinnon, Jill (with Partington and Martin) *Funds Statements and the Two-Entity Test: A Response* Vol. 22, p. 39
- Marsh, J. A. (with Henning) *Some History of the Debate on Educational Policy of Accountants in Australia* Vol. 23, p. 55
- Martin, Carrick (with Partington and McKinnon) *Funds Statements and the Two-Entity Test: A Response* Vol. 22, p. 39
- Mensah, Yaw M. (with Chhatwal) *Accounting for Shrinkage in Continuous Flow Industries: An Expository Note* Vol. 23, p. 31
- Mephram, M. J. *The Eighteenth-Century Origins of Cost Accounting* Vol. 24, p. 55
- Morash, Edward A. (with Enis) *Accounting for Public Policy Actions: The Case of Motor Carrier Deregulation* Vol. 21, p. 63
- Nobes, Christopher W. *The Pre-Pacioli Indian Double-entry System of Bookkeeping: A Comment* Vol. 23, p. 182
- Parker, Lee D. *An Historical Analysis of Ethical Pronouncements and Debate in the Australian Accounting Profession* Vol. 23, p. 122
- Partington, Graham (with McKinnon and Martin) *Funds Statements and the Two-Entity Test: A Response* Vol. 22, p. 39
- Peasnell, K. V. (with D. J. Williams) *Ersatz Academics and Scholar-saints: The Supply of Financial Accounting Research* Vol. 22, p. 121
- Peles, Yoram C. (with Barlev) *Accounting: The Structure of a Growing Profession* Vol. 23, p. 70
- Pratt, Denis J. *Capital Maintenance Adjustment Under the Financial (Real) Capital Concept* Vol. 24, p. 170
- Reeve, Robert C. (with Hutchinson) *The Contribution of Non-U.S. Institutions to Academic Accounting Journals*, Vol. 24, p. 90
- Robb, Alan J. *Funds Statements and the Two-Entity Test* Vol. 21, p. 101
- Robb, Alan J. *Funds Statements and the Two-Entity Test: A Reply* Vol. 22, p. 45
- Stark, A. W. *More on the Discounting of Residual Income Streams* Vol. 22, p. 20
- Stokes, Donald J. (with Sullivan) *Auditors' Responsibilities for Events Arising After Balance Date* Vol. 24, p. 132
- Subotnik, Dan *Wisdom or Widgets: Whither the School of 'Business'?* Vol. 24, p. 95
- Sullivan, Graham *Accounting and Legal Implications of the Interposed Unit Trust Instrument* Vol. 21, p. 174
- Sullivan, Graham G. (with Stokes) *Auditors' Responsibilities for Events Arising After Balance Date* Vol. 24, p. 132.

# INDEX

- Taylor, Stephen L. *International Accounting Standards: An Alternative Rationale* Vol. 23, p. 157
- Tippett, Mark (with Craig) *Estimating Current Cost Depreciation Expense Using Numerical Analysis and the STAPOL Technique: A Pedagogic Exposition* Vol. 23, p. 141
- Trotman, Ken T. (with Zimmer) *Revenue Recognition in the Construction Industry: An Experimental Study* Vol. 22, p. 136
- Vickrey, Don W. *Normative Information Qualities: A Contrast Between Information-Economics and FASB Perspectives* Vol. 21, p. 115
- Whittred, Greg *The Evolution of Consolidated Financial Reporting in Australia* Vol. 22, p. 103
- Williams, D. J. (with Peasnell) *Ersatz Academics and Scholar-saints: The Supply of Financial Accounting Research* Vol. 22, p. 121
- Williams, E. E. (with Findlay) *Toward a Positive Theory of Corporate Financial Policy* Vol. 23, p. 107
- Young, S. David *Financial Reporting and the Austrian Theory of Entrepreneurship* Vol. 23, p. 10
- Zimmer, Ian R. (with Trotman) *Revenue Recognition in the Construction Industry: An Experimental Study* Vol. 22, p. 136

